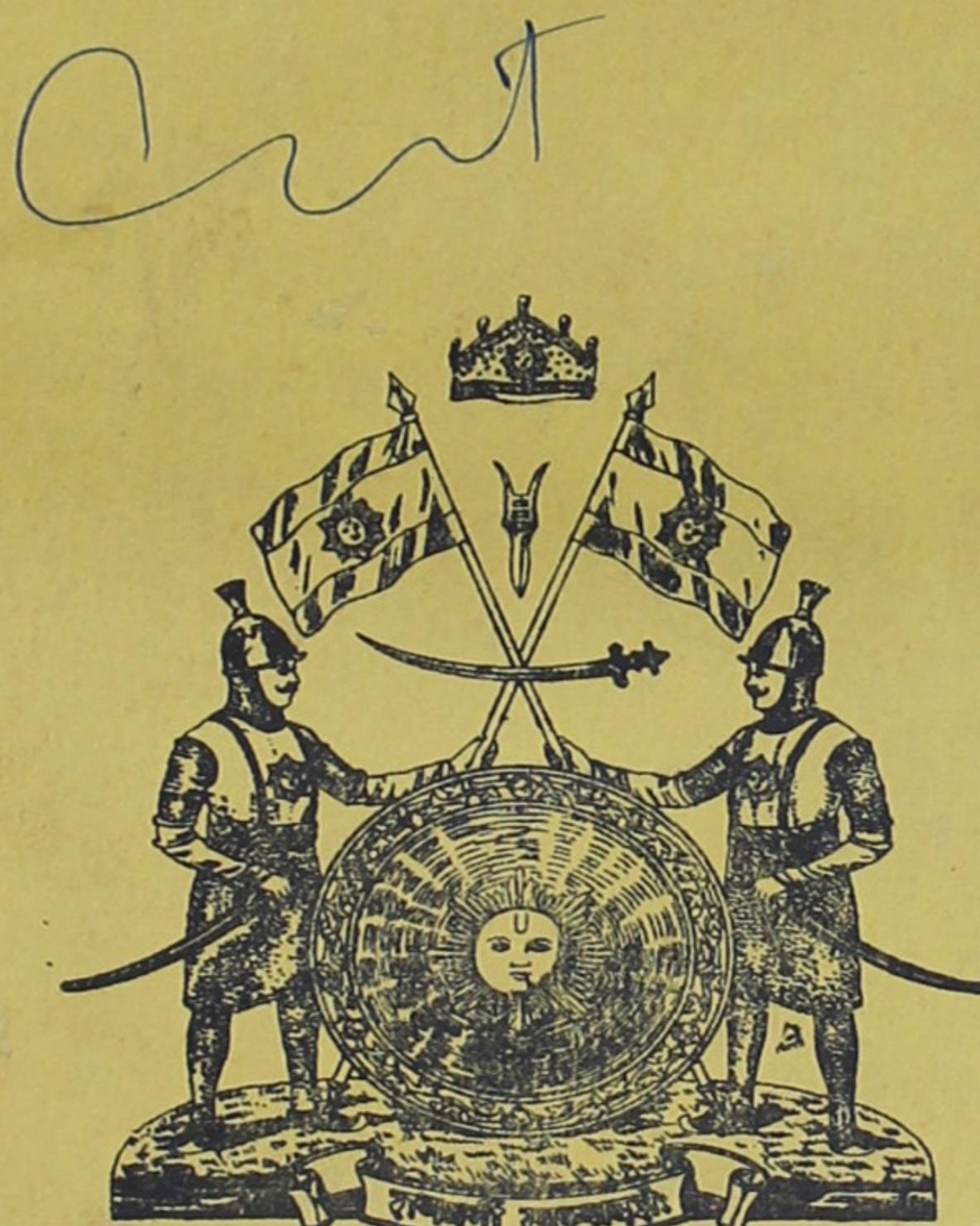


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HIS HIGHNESS' GOVERNMENT, JAMMU AND KASHMIR.

ANNUAL
ADMINISTRATION REPORT

OF THE
CUSTOMS & EXCISE DEPARTMENT

FOR THE FASLI YEAR 1996-97.



JAMMU :

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Review on the Administration Report of the Customs and Excise Department for 1996-97.

Administration.—Captain Kanwar Hira Singh Ji resumed charge of the office of Inspector General, Customs and Excise, on the expiry of his leave on 4th January 1940 forenoon and continued to hold charge of the Department for the remainder of the year. He was provided with a gazetted Assistant to assist him in office work by a corresponding reduction of the post of Deputy Inspector, Serai Safa Kadal. During the absence on leave of Captain Kanwar Hira Singh Ji the charge of the Department was held by Captain R. G. Wreford.

Pt. Lachmi Narayan Channa continued to hold charge of Kashmir Inspectorate till 17th Assuj 1997, when he proceeded on leave preparatory to retirement. Ch. Bhim Sen, Deputy Inspector, was appointed to officiate as Inspector in this arrangement.

L. Bhagwan Das continued to be in charge of Jammu Inspectorate upto 17th Assuj 1997, when he was transferred to Kashmir Province.

2. Receipts and Expenditure.—The realisations of the Department during the year under review aggregated Rs. 78,20,381 compared to Rs. 83,45,694 of the preceding year, thus registering a fall of Rs. 5,25,313. The chief cause of decline in revenue was the production of sugar in super-abundance in British India. The products of Indian Sugar industry practically smothered foreign competition and as Indian sugar pays a duty of Rs. 3-4-0 per maund in the State against Rs. 9-12-0 per cwt. on foreign sugar, the imports under this head contributed to a fall of Rs. 3,99,959. The outbreak of hostilities in Europe followed by uncertainties of obtaining supplies of overseas goods and of shipping facilities also contributed to that end.

The expenditure on the maintenance of Department amounted to Rs. 4,08,302 against Rs. 3,87,812 in the preceding year. The ratio of expenditure to income was 5.4 per cent.

3. Tariff changes.—(a) The changes appearing in the British Indian import tariff from time to time were incorporated in the State Customs Tariff as usual.

(b) Duty on Indian sugar was raised from Rs. 2-12-0 to Rs. 3-4-0 per maund and on Indian loaf sugar including Kuza from Rs. 2-8-0 to Rs. 3 per maund from 3rd March 1940.

(c) The duty on Indian pitch and tar was reduced from 25 to 15 per cent. *ad valorem* and these articles were placed on the special schedule.

(d) Permission was given to Jammu traders to import salt in consignments of not less than 40 maunds on payment of duty at Re. 1 per maund. In the case of Kashmir traders the quantity to be imported was fixed at 20 maunds. The traders are required to obtain a licence from the Inspector General Customs and Excise and the arrangement is an experimental one for one year beginning from 13th September 1940. The condition of pre-payment of duty on salt has been done away with.

(e) The rate of duty on fresh fruits foreign imported out of bond was reduced from 30 per cent. to 10 per cent. *ad valorem*.

(f) Duty on dyes imported by Industrial concerns in the State for manufacture of their products was fixed at 10 per cent. *ad valorem* for the duration of War subject to certain conditions.

4. Administrative Reforms and measures.—(a) Due to the practical closure of Ladakh route owing to disturbed conditions in Chinese Turkistan goods imported from Central Asia *via* Gilgit route were allowed to pass free of customs duty under Rawana Kham. This arrangement will remain in force till normal conditions are restored in Chinese Turkistan.

(b) The Inspector General, Customs and Excise, was authorised to write off stamp duty not exceeding annas two in the case of visitors without reference to Finance Department. This was necessary to cut down correspondence on petty matters.

	B. C. Road.	J. V. Road.
Private car	.. .. 4 gallons.	6 gallons.
Taxi car	.. .. 2 ..	2 ..
Lorry	.. .. 2 ..	2 ..
Motor Cycle	.. .. 1 gallon.	1 gallon.

(e) For convenience of visitors powers of opening and repacking of parcels for purposes of para 2 of section 26 of the Customs Act were delegated to Assistant Inspectors posted at Post Office Mahal in Srinagar City, the Gulmarg Customs Post and Baramulla and Anantnag Ranges provided duty on goods did not exceed Rs. 25.

(f) The Kuth Officer in charge Doda bridge was invested with powers under section 30 of the Excise Act for arrest of opium smugglers and seizure of contraband opium.

5. **Legal Amendments.**—(a) Section 10 of the Customs Act was amended authorising the Inspector General Customs and Excise to pass goods at a Frontier Post under Rawana Kham for assessment to duty at an interior Post.

(b) Section 30 of the Excise Act was amended in order to extend to Police Officers not below the rank of Sub-Inspectors the powers of arrest without warrant in Excise offences under sections 48 and 50 of the Excise Act.

6. **Excise.**—(a) An assessed fee of Re. 1 per Imperial gallon or Rs. 2 per dozen quart bottles was imposed on denatured spirit at the time of issue of a permit for import.

(b) The maximum scale of wastage in the manufacture of raw opium into excise opium was fixed at 15 per cent. It has further been decided that cakes of opium on manufacture should weigh 81, 82 and 83 tolas. The cakes weighing 81 and 82 tolas would be issued to licensees in the first and second quarter of a year respectively while those weighing 83 tolas would be issued in the latter half of the year.

(c) The existing practice of adding 8 per cent. to the total cost of a consignment of Charas at the time of fixing issue price to cover dryage was confirmed.

(d) The Inspector General, Customs and Excise, was authorised to sanction write-off of wastages in opium and Charas to the extent prescribed in clauses (b) and (c) above.

(e) Six seers of Charas were agreed to be issued to the Raja Sahib of Chenani annually without charging excise duty.

(f) From 1st Baisakh 1997 the issue price of opium was reduced from Rs. 80 to Rs. 70 per seer.

7. **Assaults and thefts.**—There were two cases of assault in one of which the accused was sent up for trial while the other is under correspondence with the Police. There were two cases of theft also. Both were investigated but the culprits remained untraced.

8. **Inland Postal Parcels.**—The receipts from this source rose to Rs. 31,362 compared to Rs. 25,857 of the preceding year. The extension of the window delivery system to some of the important post offices appears primarily responsible for this increase. Under this system customs duty on parcels delivered is collected at the Post Office by the Customs Staff.

9. **Foreign Parcels.**—The receipts under this head amounted to Rs. 93,721 against Rs. 92,829 of the last year showing a slight improvement.

10. **Bonded Imports.**—The income from bonded imports fell to Rs. 28,13,342 from Rs. 35,11,377 of the previous year. As already explained

fall in the import of foreign sugar and restrictions on the import of foreign goods occasioned by the War account for this decrease.

11. **Imports into Poonch.**—The duty value of exemptions allowed on imports into Poonch amounted to Rs. 1,05,034 compared to Rs. 1,11,142 of the previous year. The variation is negligible.

12. **Excisables.**—(a) **POPPY.**—1,815 Kanals and 3 marlas of land were brought under poppy cultivation but the crop was seriously damaged by hailstorm and yielded only 12 maunds 37 seers 5 Chataks 1 tola of opium, which was purchased by the Department.

(b) **CHARAS.**—Charas used to come from Central Asia but has practically stopped owing to disturbances in the Chinese territory. During the year under review 36 bundles of Charas weighing 49 maunds 26 seers and 2 Chataks were purchased from stocks lying with Central Asian traders for Rs. 21,164-4-6. The problem of future supply is not free from concern.

(c) **COUNTRY LIQUOR.**—The Murree Brewery Co., Ltd., continued to hold the contract for supply of country liquor (plain and spiced) at the rate of annas 14 and Rs. 1-1-0 respectively per gallon of London Proof strength; annas 2 per gallon are paid as export duty to the Punjab Government.

13. **Consumption of excisables.**—The following table shows the consumption of excisables during 1996-97 compared with the consumption in the previous year:—

Year.	Country liquor in L. P. gallons.	Charas.			Opium.			
		Mds.	Srs.	Chts.	Mds.	Srs.	Chts.	
1995-96	..	13,407	19	17	9	20	11	6
1996-97	..	15,758	13	34	15	13	2	5

14. **Illicit Distillation.**—The number of cases of illicit distillation of liquor and of unlawful possession of other excisables fell from 74 of the previous year to 18. The staff provided for suppression of illicit distillation could not be engaged during the year under review.

15. **Incidence of consumption and Excise taxation.**—The incidence of consumption and of excise taxation per mille of the population is given in the table below:—

Year.	Country liquor in London Proof gallons.	Drugs in tolas.	Taxation in rupees.	
			4-6	44-4
1995-96	..	4-6	44-4	103
1996-97	..	5-4	29-9	106-4

16. Excise arrangements at Astore continued unaltered.

17. **Exemptions.**—The duty value of exemptions allowed to privileged persons and Imperial Departments, etc., amounted to Rs. 2,98,980 compared to Rs. 3,16,275 of the previous year.

18. **Central Asian Trade.**—This trade continued to dwindle due to the closure of the route to Chinese Turkistan. This is evident from the fact that while the value of trade between Central Asia and the Punjab in 1995-96 was Rs. 4,04,814, it was reduced to Rs. 99,282 in the year under report.

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**ANNUAL
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OF THE
CUSTOMS AND EXCISE DEPARTMENT
FOR THE FASLI YEAR 1996-97 (1939-40).**

CHAPTER I.

PRELIMINARY.

1. The sub-joined statement gives figures representing the realisations made by the Department under various heads of revenue during the Fasli year 1996-97 as compared with the preceding four years:—

Heads of Revenue.	1992-93.	1993-94.	1994-95.	1995-96.	1996-97.
1. Customs (Import) Duty	... 54,75,100	50,99,601	55,17,170	61,95,311	57,00,599
2. Customs (Export) Duty	.. 3,21,238	2,99,527	2,50,439	2,50,058	2,38,892
3. Octroi Duty	.. 2,89,175	3,07,138	2,76,029	2,97,497	3,33,312
4. Road Toll	... 11,62,625	9,59,034	9,05,886	10,71,389	10,42,187
5. Excise	3,40,051	3,41,102	3,19,062	3,40,577	3,22,890
6. Excise Duty on Laundry Soap	.. ..	1,775	233	..	139
7. Excise Duty on Matches	.. 1,99,102	1,96,737	1,75,665	1,64,738	1,57,265
8. Possession Tax on Cars	.. 26,754	3,953	3,943	1,510	642
9. License fee on Arms	.. 918	1,041	1,058	967	1,041
10. Miscellaneous	.. 16,645	13,088	15,419	23,647	23,414
Total	.. 78,31,608	72,22,996	74,64,904	83,45,694	78,20,381

(a) Revenue.

2. The receipts during the year aggregated Rs. 78,20,381 against Rs. 83,45,694 of the preceding year, showing a decrease of Rs. 5,25,313. Causes for fluctuations under different heads are explained below.

3. **Customs (Import) Duty.**—The receipts under this Head during the year under report as compared with the year that preceded it crashed down to Rs. 57,00,599 from Rs. 61,95,311 resulting in an enormous decrease of Rs. 4,94,712. The causes for this variation are that:—

(a) In the year 1995-96 rumours of a War created anxiety among the trading community and many profiteering agencies began to corner stocks. On this account the imports experienced a sudden spurt which as a natural result contributed to the swelling of figures of revenue. In the year under report the anxiety having subsided the conditions had become more or less normal. The fact that the figures of revenue for 1996-97 do not show any fall as compared with any previous year except 1995-96 also points out to the appropriateness of the above remarks;

(b) The income from Import duty in the year 1996-97 would have been yet larger and had perhaps exceeded that of the foregoing year if on the spread of War many articles of foreign produce and manufacture had

not become scarce or totally unobtainable and shipping difficulties have not had to be faced in respect of articles that remained still available;

(c) The tide had turned in respect of imports of sugar. The position in British India during the year under report was that instead of being imported from abroad sugar was being exported. Naturally, therefore, larger imports of Indian sugar were made into the State and as Indian sugar is subjected to a much lower rate of duty as compared with Foreign sugar, the decrease in revenue on sugar both bonded and unbonded taken together stands by head and shoulders above other items. In fact by deducting the fall in sugar *viz.* Rs. 3,99,959 from the total decrease under import duty the balance of Rs. 94,753 is such that it could have been passed for normal.

4. **Export Duty.**—The decrease under this head is attributable to the failure of fruit crop which was damaged by hailstorm.

5. **Octroi Duty.**—A mild winter and a stricter supervision by the staff are responsible for the increase in receipts.

6. **Road Toll.**—The decrease is not considerable enough to call for particular attention.

7. **Excise.**—The decrease may be attributed to the fall in bids received at the auctions for the privileges of vend and to the fall in the consumption of the drugs.

8. **Excise duty on Laundry Soap.**—The levy of excise duty on Laundry Soap has since been discontinued. The amount recovered represents the arrears which were due from a firm.

9. **Excise duty on Matches.**—The figures under this head represent the share allotted to this State by the Government of India under the pool system.

10. **Possession Tax on Cars.**—This tax was abandoned in October 1936. The collections made represent only the arrears realised.

11. **License fee on Arms.**—The receipts under this head are steady.

12. **Miscellaneous.**—The variation is negligible.

(b) *Expenditure.*

13. The following statement shows the expenditure incurred on the maintenance of the Department during the year as compared with the previous four years:—

Heads of Expenditure.	1992-93.	1993-94.	1994-95.	1995-96.	1997-97.
1. Supervision	.. 52,662	52,206	57,908	59,385	66,298
2. Inspection	.. 54,411	67,223	65,005	67,072	78,560
3. Collection and Prevention	.. 2,44,724	2,62,525	2,63,846	2,60,863	2,63,035
4. Opium manufacture	... 203	831	569	492	409
Total	.. 3,52,000	3,82,785	3,87,328	3,78,812	4,08,302

The ratio of expenditure to income was 5.4 per cent.

CHAPTER II.

CUSTOMS.

14. **Charge of the Department.**—Captain Kanwar Hira Singh Ji, who had proceeded on leave with effect from 21st August 1939, joined on 4th January 1940 forenoon and continued to be in charge of the Department. During his absence, as stated in the last year's Report, Captain R. G. Wreford was in charge of the Department as Inspector General.

A gazetted Assistant of the cadre of Deputy Inspectors was given to the Inspector General as a temporary measure. This was effected by the transfer of the post of Deputy Inspector Serai Safa Dadal, to the office of the Inspector General of Customs and Excise and by combining the Uri and Garhi Ranges and thus making an Assistant Inspector available to work in the Serai instead of a Deputy Inspector.

Mr. Abdul Haiy, Deputy Inspector, joined the office of the Inspector General as a temporary measure and was relieved on the 11th Assuj 1997 by Sh. Iftikhar Ahmad, Deputy Inspector, who continued to be the gazetted Assistant in the office.

Pandit Lachmi Narain Channa, Inspector of Customs and Excise, Kashmir, proceeded on one month's privilege leave from 17th Assuj 1997 preparatory to retirement. Ch. Bhim Sain, Deputy Inspector, was appointed to officiate as Inspector in this arrangement.

Lala Bhagwan Dass continued to be in charge of Jammu Province as Inspector upto 17th Assuj 1997, after which date he was transferred to Kashmir Province. He was relieved by Ch. Bhim Sain.

Lala Ram Lal Gupta was in charge of the Customs Revenue Audit Section as Audit Officer except for the only considerably long period of two months from 22nd Poh 1996 to 21st Phagan 1996 when he remained on privilege leave and Pt. Damodhar Kaul officiated for him.

Lala Mehar Chand was in charge of the Customs Revenue Audit Section, Jammu, throughout the year under report except for the period from 13th Bhadon 1997 to 26th Assuj 1997 when he was officiated by Pt. Damodhar Kaul.

A detail of the establishment employed in the Supervision Office and of Jammu and Kashmir Inspectorates and of the Executive Staff of the Department is contained in Appendix U.

15. **Communal Representation.**—Direct recruitment to the different cadres of service was made on a communal basis and according to the standing orders of Government.

16. **Tariff.**—The changes appearing in the British Indian Import Tariff from time to time were incorporated in the State Customs Tariff, as usual.

17. With effect from 3rd March 1940, duty on Indian Factory Sugar was raised from Rs. 2-12-0 to Rs. 3-4-0 per maund and on Indian loaf sugar including kuza from Rs. 2-8-0 to Rs. 3 per maund.

18. On the representation of the people of Mirpur, the rate of Export duty on hides and skins was reduced from Rs. 2 to Rs. 1-12-0 per maund as a relief to the traders dealing in this commodity.

19. In order to enable pitch and tar produced in India to compete with those imported from Overseas, these articles were transferred from the General to the Special Schedule and the rate of duty reduced from 25 per cent. to 15 per cent. *ad valorem*.

20. According to item 1 of the Special Schedule of the State Customs Tariff, Salt, when imported in bond from the Khewra mines for the Jammu Province, was charged to a duty of Re. 1 per maund, provided the duty was prepaid. In all other cases it was charged at Rs. 1-8-0 per maund. Against this, consignments of salt for the Kashmir Province weighing ten maunds or more were liable to payment of duty at the rate of Re. 1 per maund while consignments of salt weighing less than 10 maunds were charged to duty at Rs. 1-8-0 per maund. Thus there existed a disparity between the rates of duty levied in the two provinces. Permission was given to the traders of Jammu Province to be licensed by the Inspector General, to import salt in consignments of not less than 40 maunds by payment of duty at the lower

rate of Re. 1 per maund, and the minimum quantity for a consignment of salt to be admitted into Kashmir Province at the lower rate of duty was raised from 10 to 20 maunds. The minimum quantity for both the provinces might have been equalised and fixed at 40 maunds but for the reason that bullock carts which are also used for the import of salt in Kashmir Province are not permitted to carry more than 20 maunds at a time. This arrangement was made as an experimental measure for one year with effect from 13th September 1940 at the expiry of which the position will be reviewed.

21. Fresh fruits of foreign produce were being taxed at 30 per cent. *ad valorem* and those of Indian produce at 10 per cent. As however fruits of foreign produce when not imported in bond were not easy to know from those of Indian produce they were the subject of ceaseless correspondence with the Audit Office and great inconvenience was being caused to the traders as well as the assessing officers. To eliminate it the rate of duty leviable on the import of foreign fruits when not imported in bond was reduced to that prescribed for Indian fruits *viz.* 10 per cent.; the rate of 30 per cent. for bonded imports of foreign fruits, however, remained unaffected.

22. Industrial concerns in the State using dyes in the manufacture of their products were permitted to import dyes on payment of Customs duty at 10 per cent. *ad valorem* for the duration of the War subject to the condition that they satisfy the Customs Department that on account of any one of the following reasons it was not possible for them to order out goods from abroad or to import supplies in bond:—

- (1) the refusal of importing agents to give any reasonable time of delivery or to accept orders on definite prices,
- (2) the difficulties of availability of certain materials,
- (3) the smallness of the order,
- (4) uncertainties of shipments.

Shree Karan Singh Woollen Mills Ltd. was allowed to import dyes on payment of Customs duty at 10 per cent. *ad valorem* for the use of the factory under a certificate from the Director of Industries.

23. **Meeting of Deputy Inspectors.**—A meeting of the Deputy Inspectors of Jammu Province was held from 8th to 11th April 1940 to discuss matters concerning trade, improvement of revenues, suppression of smuggling and general administration. This meeting was the first of its kind held in the history of the Department. The matters discussed at the meeting are receiving consideration.

24. **Export of Shali and Rice.**—Under Defence Rules export of Shali and Rice was till further orders prohibited from the State, with effect from Jeth 1997.

25. **Treating of Gilgit route as a free high way.**—Under the Commercial Treaty of 1870, goods imported from Central Asia for export to British India and *vice versa* are kept exempt from payment of Customs Duty in the State and the Ladakh route is treated as a free high way for purposes of the Treaty. Owing to political disturbances in the Chinese territory this route is practically closed and Gilgit route is the only one through which goods can come from Central Asia. Goods imported from Central Asia *via* Gilgit were allowed to pass under Rawana Kham without charging any Customs duty thereon pending restoration of normal conditions in Chinese Turkistan.

26. **Delegation of powers to Inspector General to write-off stamp duty.**—The Inspector General of Customs and Excise was authorised to write-off stamp duty not exceeding annas two in the case of visitors in individual cases without consulting the Finance Department.

27. **Amendment of Section 10 of Customs Act.**—Section 10 of the Customs Act was amended under which goods of any specified person, trader or a Government Department, or goods imported by any specified agency can be treated and passed at a Frontier Customs Post as goods in bond and assessed to duty at an interior Customs Post specified in the order of the Inspector General of Customs and Excise.

28. **Personal Luggage.**—The import of the following provisions free of Customs duty as part of personal luggage was allowed in quantities noted

against each:—

1. Ghe and butter obtained from milk	..	..	1 seer per person.
2. Fruits	..	..	5 seers per person.
3. Vegetables all sorts	..	..	Ditto. ditto.
4. Grains, pulses and flour	..	..	4 seers (in all) per person.

29. One petromax lamp or two table lamps and two lanterns for actual use by visitors were allowed to be imported by them free of duty as part of their personal luggage for the period of their stay in the State provided the lamps and lanterns were already being used and were not new and fit for sale.

30. Radio sets, silverware and musical instruments were deleted from the articles on which when imported by visitors duty was recoverable at the time of import and refundable on re-export if the re-export took place within six months from the date of import.

Carpets (3 used pieces per family) were included in the list of personal luggage and in the list of articles duty on which is recoverable at the time of import and is refundable at the time of re-export if the re-export takes place within six months from the time of import.

In the case of persons other than visitors, Customs duty was decided to be recovered on Radio sets purchased or obtained from visitors importing them as part of their personal luggage free of Customs duty. The exemption or conditional exemption in favour of persons other than visitors from Customs duty on canoes, boats, tents, bicycles, musical instruments, carpets and radio sets was withdrawn.

For purposes of these exemptions the term "Visitor" was defined as "a person, not being a subject or resident of the State, who comes to make and makes a stay of not more than six months in a single calendar year in the State and who possesses no immovable property and has no commercial interests in the State."

31. **Reduction in free allowance of petrol.**—Free allowance of petrol in the case of motor vehicles entering the State was restricted as below:—

			Banhal Road. Jhelum Valley Road.
Private Car	..	..	4 gallons. 6 gallons.
Taxi Car	..	..	2 , , 2 , ,
Lorry..	..	..	2 , , 2 , ,
Motor Cycle	..	..	1 gallon. 1 gallon.

32. **Delegation of powers to certain Assistant Inspectors to attest re-export of parcels.**—For the convenience of visitors, powers for opening and re-packing of parcels for purposes of para 2 of section 26 of Customs Act were delegated to the Assistant Inspectors posted at Post Office, Mahal in Srinagar city, the Gulmarg Customs Post and Baramulla and Anantnag Ranges provided that the duty on the goods does not exceed Rs. 25.

33. **Reduction in the issue price of opium.**—Following the Punjab Government, the issue price of opium from the State Excise Warehouses was reduced from Rs. 80 to Rs. 70 per seer with effect from 1st Baisakh 1997.

34. **Investment of Kuth Officer Doda Bridge with powers under Section 30 of Excise Act.**—The Kuth Officer in charge Doda Bridge was invested with powers under section 30 of the Excise Regulation for arrest of opium smugglers and seizure of contraband opium.

35. **Authorising of Police Officers under Section 30 of Excise Act.**—Section 30, Excise Act, was amended in order to extend to Police Officers

not below the rank of Sub-Inspector the powers usually exercised by a Customs and Excise Officer with regard to arrest without warrant for offences under sections 48 and 50 of the said Act, and the seizure and detention of contraband and the detention and search of persons upon whom and vessels, rafts, boats, vehicles, packages etc. in or upon which there may be reasonable cause to suspect any such excisable to be or to be concealed.

36. **Permit fee on Denatured Spirit.**—An assessed fee of Re. 1 per Imperial Gallon or Rs. 2 per dozen quart bottles was decided to be levied on Denatured Spirit at the time of the issue of a permit for import.

37. **Wastage in Opium and Charas.**—The maximum scale of wastage in the manufacture of Raw Opium into Excise Opium was fixed by Government at 15 per cent. and it was also decided that cakes of opium expected to be issued from the warehouses during the first quarter should weigh 81 tolas each at the time of manufacture and those meant for the second quarter should weigh 82 tolas each whereas those expected to be issued thereafter should weigh 83 tolas each. Government also issued orders to the effect that shortage or excess in the weight of a cake of opium at the time of issue should be ignored to the extent of one tola and that more than that should be made good or taken away from the cake as the case may be.

In the case of Charas, the existing practice of adding in order to cover dryage in the warehouse 8 per cent. to the total cost of a consignment of Charas for fixing its issue price, was confirmed by Government.

The Inspector General of Customs and Excise was also authorised to sanction write-off of wastages in opium and Charas to the extent prescribed above.

38. **Purchase of Excise rights of Chenani Illaqa.**—On a representation by the Raja Sahib of Chenani against the order of Government sanctioning the purchase of the Excise rights of Chenani Illaqa in consideration of a cash compensation of Rs. 750 per annum, the order was revised and the cultivation of poppy and sale of opium upto the maximum of six seers annually was allowed in the Chenani Jagir subject to the inspection of poppy crop by the Deputy Inspector of Customs and Excise, Doda, before the extraction of opium.

The Wazir of Chenani was invested with the necessary powers under the State Excise Act for running and inspecting the Excise shop at Chenani.

Six seers of Charas were agreed to be issued annually from the Excise warehouse to the Raja Sahib of Chenani without charging any Excise duty thereon.

No cash compensation in lieu of Excise rights would be payable to the Chenani Illaqa.

39. **Assaults and Thefts.**—The following cases of assault and theft were reported during the year:—

(a) An assault was made by one Jai Ram on a Customs Guard at Ramkote. The matter is under correspondence with the Police Department.

(b) A certain Bakir Hajim assaulted the Patrol Guards Saidakadal when he was smuggling some articles on which Octroi duty had not been paid. The accused was sent up for trial.

(c) The Octroi Post Rambagh was burgled. No Government property was lost. The culprits could not be traced by the Police.

(d) Private property of the Mahaldar and the Guard and an empty cash box belonging to Government were stolen at Khatmarian Customs Post. The private property was found in an adjoining field but the cash box could not be recovered. The Police could not trace the culprits.

40. **Disciplinary action.**—The following statement indicates the disciplinary action taken against the employees of the Department:—

Employees.	Nature of the punishment awarded.			
	Fined.	Degraded.	Suspended.	Dismissed.
Mahaldars ..	..	95	1	3 ..
Clerks ..	..	5	..	..
Guards ..	274	4	14	..

41. **Casualties.**—The Department sustained the following losses due to retirement or death:—

Grades of Service.	Retirement.	Death.
Assistant Inspectors	I ..	
Clerks	I ..	
Mahaldars	I ..	I
Guards	20 ..	I

42. **Departmental Examination.**—No departmental examinations for the cadres of Deputy Inspectors and Assistant Inspectors were held during the year. The examination of approved candidates for the cadre of Mahaldars was held on 8th, 9th, 11th and 12th March 1940 and the result announced in June 1940.

43. **Frontier Patrols.**—The number of smuggling cases detected by the Patrol staff is given below together with the figures for the previous four years:—

Years.	Kashmir.	Jammu.	Total.
1992-93	34	645	679
1993-94	24	635	659
1994-95	I	348	349
1995-96	18	310	328
1996-97	9	421	430

The number of cases detected in Kashmir decreased half by half while in Jammu it increased by 111. The Patrol parties in Jammu were strengthened by deputing special staff this year.

44. **Octroi Patrols.**—Cases of smuggling caught by Octroi patrols are shown below:—

Year.	Srinagar.	Jammu.	Total.
1992-93	109	9	118
1993-94	118	11	129
1994-95	151	12	163
1995-96	135	23	158
1996-97	111	14	125

A warning was given to the patrols last year to show better results. Although the work of the Customs patrols has improved much still remains to be desired.

CHAPTER III.

REVENUE AND EXPENDITURE.

45. **Customs (Import) Duty.**—Appendix "C" shows the total receipts under Import duty during the year under report as compared with the preceding four years and Appendices "D" and "E" show the chief articles that have mainly been the source of this income.

The receipts have gone down. The chief articles which show noticeable variations are:—"Sugar Refined" (—3,99,959), "Cotton piece-goods, Foreign" (—71,578), "All other articles of Merchandise" (—63,393), "Woollen piece-goods, Foreign" (—49,218), "Silk Manufactured Foreign" (—13,670), "Other Oils" (—27,702), "Tobacco" (—15,369), "Stationery" (—12,010), "Salt" (+72,043), "Petroleum" (+30,393), "Drugs and Medicines" (+31,758), "Wines and Spirits" (+34,859), "Sugar Unrefined" (+22,470), "Cotton piece-goods, Indian" (+19,223).

Decrease under all the articles mentioned above may be attributed to the outbreak and spread of War and difficulties in the shipment of Overseas goods. Causes for the increase which certain articles showed are given below:—

"SALT".—Increase may be attributed to lesser imports made during the previous year in Kashmir Province.

"SPIRITS".—The dealers in British India held sufficient stocks and as soon as an apprehension was felt due to the War that imports in spirits might cease or decrease considerably large stocks were imported suddenly by the traders in the State.

"DRUGS AND MEDICINES".—The same reasons as given for "Spirits" above.

"PETROLEUM".—Increase is due to enhancement of duty on Petrol from annas 10 to annas 12 per gallon.

"UNREFINED SUGAR".—In the year 1995-96 the prices of unrefined sugar suddenly leaped up and persisted in their upward tendency for a long time. The prices obtaining were the record ones. Naturally this year was not one of accumulating stocks and the attitude of the importers in the State was characterised by hesitation and indecision. In the year 1996-97 the prices came down considerably which caused again the flow of unrefined sugar into the State in the normal way.

"INDIAN COTTON PIECE-GOODS".—Rise in prices in Indian Markets and replacement of foreign manufactured goods by those of Indian production are responsible for increase under this commodity.

46. **Octroi.**—Appendix "F" shows the total income under Octroi and Appendices "G" and "H" show the chief commodities on which octroi duty is levied.

Srinagar City.—There is an increase of Rs. 31,247 under this head. The chief articles showing noticeable increase are "Shali" (10,987) and "Oil and Oil-seeds" (8,827). Increase under "Shali" may be attributed to larger imports made by the State Granaries owing to its stock having exhausted in the city. Increase under "Oil and Oil-seeds" is attributable to better crops of oil-seeds having been obtained in the Muffasil. The rest of the increase has been obtained through a stricter supervision by the staff.

Jammu City.—The receipts are steady, showing an increase of Rs. 4,568 which calls for no special remarks.

47. **Excise.**—Revenue under this head has decreased. Appendix "K" gives the figures for the year under report as compared with the previous year.

In Kashmir the variations are as follows:—

1. License fee for sale of country liquor	—5,983
2. License fee for sale of foreign liquor (retail shop) ..	—330
3. License fee for sale of foreign liquors for consumption off the premises	+313
4. License fee for sale of foreign liquors in Restaurant ..	+600

5. License fee for sale of Methylated spirit	..	—150
6. Permit fee on denatured spirit	..	+362
7. License fee for sale of Charas	..	—2,273
8. License fee for sale of opium	..	—371
9. Excise duty on country liquor	..	+4,873
10. Customs duty on imported foreign liquors	..	+40,835
11. Excise duty on Charas	..	—2,186
12. Transport pass fee on Charas	..	+3,071
13. Profits on opium	..	—895
14. Miscellaneous	..	+35

The fluctuations in Jammu are:—

1. License fee for sale of country liquor	..	..	—12,315
2. License fee for sale of foreign liquor for consumption off the premises.			+600
3. License fee for sale of foreign liquor in a Bar	..	..	+250
4. License fee for sale of Methylated spirit	..	..	+300
5. Permit fee on Denatured spirit	..	..	+355
6. License fee for sale of charas	..	..	—69
7. License fee for sale of opium	..	..	—1,164
8. Excise duty on country liquor	..	..	+9,717
9. Customs duty on imported foreign liquors	..	..	—5,978
10. Excise duty on Charas	..	..	—6,638
11. Transport pass fee on Charas	..	..	+7,760
12. Profits on opium	..	..	—12,754
13. Miscellaneous	..	..	—799

A reference to the above would show that the chief items which show noticeable variations in both the provinces are (1) "License fee for sale of country liquor", (2) "Excise duty on country liquor", (3) "Customs duty on imported foreign liquors", (4) "Excise duty on Charas" and "Profits on Opium". Decrease under "License fee for sale of country liquor" is due to reduction in the sale price of country liquor from Rs. 2 to Rs. 1-8-0 per bottle which was done to combat the illicit distillation of liquor in the country. This measure has proved successful as the licit supply has considerably increased. This can be verified by a reference to the figures given under the head "Excise duty on country liquor".

"Excise duty on country liquor".—Explained under "License fee for sale of country liquor" above.

"Customs duty on imported foreign liquors".—It is in fact Customs revenue and is shown here only for statistical purposes.

"Excise duty on Charas".—Imports from Yarkand having ceased, the

price of Charas has considerably increased. Besides the levy of additional duty of Rs. 20 per seer as "Transport Pass Fee on Charas" raised the price of Charas considerably and thus caused decrease in its consumption. The consumption of Charas in Kashmir Province is also affected by the availability of Gardha Bhang, from which illicit Charas is manufactured locally. This year additional staff consisting of one Assistant Inspector and four guards was deputed to Maraj Range to prevent more effectively the illicit collection of Bhusa Bhang for the manufacture of Charas.

Profits on opium.—The decrease may be attributed to (a) increase in the issue price of the opium from Rs. 70 to Rs. 80 per seer for six months, (b) supply of only 12 seers of opium to Poonch Illaqa against two maunds supplied annually.

48. **Export Duty.**—Appendix "L" shows the receipts under this head during the year as compared with the preceding year. The receipts have decreased in Kashmir by Rs. 15,759 and increased in Jammu by Rs. 4,593.

The decrease in Kashmir may be attributed to the failure of fruit crop, which shows a decrease of Rs. 23,177. "Grains and Pulses" have made up this deficiency to the extent of Rs. 6,235 as they had a good crop this year.

In Jammu there is an increase of Rs. 4,593 which is due to larger exports of Ghee, potatoes, hides and skins and raw wool. The market for these articles was favourable in the Punjab. "Grains and Pulses" also yielded an increase of Rs. 2,366.

49. **Road Toll.**—Appendix "M" shows the income under Road Toll. In the Kashmir Province there is a decrease of Rs. 10,883 and in Jammu of Rs. 18,319. The total decrease amounts to Rs. 29,202 which, as stated in the preliminary chapter of this Report, is almost negligible and calls for no special remarks.

50. **Miscellaneous.**—Appendix "N" shows the income of the Department under this head.

51. **Receipts from Imports in Bond.**—The receipts under "Imports in Bond" for the last five years are shown below:

	Rs.
1992-93 27,87,903	
1993-94 23,02,585	
1994-95 26,87,088	
1995-96 35,11,377	
1996-97 28,13,342	

These figures are included under "Import Duty" in Appendix "C".

Reasons for the decrease have been explained in the preliminary chapter of the Report.

52. **Inland Postal Parcels.**—The following statement shows the revenue realised on inland postal parcels during the year under report as compared with the preceding four years:—

Year.	Kashmir.	Jammu.	Total.
1992-93 25,196 7,259 32,455			
1993-94 23,124 7,144 30,268			
1994-95 24,926 5,873 30,799			
1995-96 20,251 5,606 25,857			
1996-97 25,292 6,070 31,362			

These figures are included under Import Duty in Appendix "C".

The increase may be attributed to the extension to some more Post Offices of the system by which customs duty on parcels delivered is collected at the Post Office by the Customs staff. The system has worked quite satisfactorily. Apart from the increase in revenue it has prevented the accumulation of arrears.

53. **Foreign parcels.**—The figures given below represent the receipts from imports by Overland (Foreign) Parcel and Letter Mail for the last five years :—

Year.	Kashmir.	Jammu.	Total.
1992-93 ..	.. 1,25,748	48,142	1,73,890
1993-94 ..	.. 97,731	7,957	1,05,688
1994-95 ..	.. 67,193	15,347	82,540
1995-96 ..	.. 84,923	7,906	92,829
1996-97 ..	.. 80,652	13,069	93,721

These figures are included under Import Duty in Appendix "C". The receipts are steady.

54. **Total Revenue.**—The total revenue collected by the Department during the year amounted to Rs. 78,20,381. If exemptions amounting to Rs. 2,98,980 are added to these collections the gross realisations of the Department would stand at Rs. 81,19,361.

55. **Expenditure.**—The total expenditure incurred on the maintenance of the Department during the year as shown in Chapter I para 13, amounted to Rs. 4,08,302 against an income of Rs. 74,87,069 excluding Octroi receipts. For the collection of octroi 10 per cent. is charged by the Department on gross receipts. The ratio of expenditure to income was 5.4 per cent. If the value of exemptions allowed be taken into account, the incidence works out at 5 per cent.

CHAPTER IV.

EXCISE.

56. **Cultivation of poppy.**—The following statement shows the area under poppy cultivation and the quantity of opium extracted during the year under report as compared with the preceding four years:—

Year.	Area Cultivated.		Area Cropped.		Opium Produced.				
	Kanals	Marlas.	Kanals.	Marlas.	Mds.	Seers.	Chht.	Tolas.	
1992-93	..	486	3	320	....	6	6	6	....
1993-94	..	506	7	500	....	8	30	14	2½
1994-95	..	1,325	12½	991	10½	15	6	1	....
1995-96	..	1,242	19	1,040	12	20	30	3	....
1996-97	..	1,815	3	1,222	5	12	7	5	1

Licenses were issued for the production of 25 maunds of opium but the crop was damaged seriously by hailstorm as a result of which the total yield of opium was 12 Mds. 37 seers 5 Chataks and 1 tola. It was purchased by the Department for Rs. 4,045-5-0.

57. **Charas.**—The trade with Central Asia having ceased on account of disturbances in Chinese territory and the Chinese authorities having prohibited the manufacture of Charas no more supplies of Charas can be expected to be obtained from Yarkand. Therefore 36 bundles weighing 49 Mds. 26 seers and 2 Chataks required for the period ending November 1941 were purchased by the Department for Rs. 21,164-4-6. The question of the manufacture of Charas in the State is under the consideration of Government.

58. **Country Liquor.**—The contract for the supply of country (plain and spiced) spirits was held by the Murree Brewery Company Ltd., Rawalpindi, at the rate of annas 14 and Re. 1-1-0 per gallon of London Proof Strength. Delivery was to be made by the Brewery at Srinagar, Domel and Jammu warehouses according to the requirements of the Department.

In addition to the above quoted rates, annas 2 per London Proof gallon had to be paid to the Punjab Government as Export duty.

59. **Profits from sale of Excisables.**—The profits realised from the sale of excisable articles for the year under report as compared with the four preceding years are shown below:—

Article.	1992-93.	1993-94.	1994-95.	1995-96.	1996-97.
Country Liquor ..	1,706	1,081	558	399	1,227
Opium ..	40,720	46,637	44,593	48,755	35,106
Charas ..	274	284	714	927	482
Total ..	42,700	48,002	45,865	50,081	36,815

Profits under country liquor and Charas represent the savings in wastage and dryage.

The decrease under opium may be attributed to the fall in its consumption. Besides only twelve seers in place of two maunds of opium could be spared for Poonch Illaqa during the year under report.

60. **Auctions.**—The result of the auctions held for the sale of Excise vend privileges during the year as compared with its preceding year is shown in the following statement:—

Excisable articles.	Kashmir.		Jammu.		Total.	
	1995-96.	1996-97.	1995-96.	1996-97.	1995-96.	1996-97.
Country Liquor	32,828	26,450	82,320	69,384	1,15,148	95,834
Foreign Liquor (for consumption on the premises)	1,200	870	300	300	1,500	1,170
Charas	6,597	4,306	14,364	14,286	20,961	18,592
Opium	7,033	6,566	16,584	15,420	23,617	21,986
Total	47,658	38,192	1,13,568	99,390	1,61,226	1,37,582

61. **Consumption.**—The following comparative statement shows the consumption of excisable articles during the year under report and the four preceding years:—

Year.	Kashmir.			Jammu.			Total.		
	Country liquor in L. P. Gallons.	Charas.	Opium.	Country liquor in L. P. Gallons.	Charas.	Opium.	Country liquor in L. P. Gallons.	Charas.	Opium.
1992-93	3,148	7 39 20	4 28 5	8,950	19 9 9	12 4 4	12,098	27 8 11	16 32 9
1993-94	2,660	7 35 0	4 13 13	9,151	22 8 2	13 6 6	11,811	30 32 2	17 20 3
1994-95	2,536	3 20 12	3 30 6	8,685	14 38 13	11 37 12	11,221	18 19 9	15 28 2
1995-96	4,416	6 1 7	3 30 3	8,991	18 16 2	16 21 3	13,407	19 17 9	20 11 6
1996-97	5,167	4 14 8	3 6 15	10,602	9 20 7	9 35 6	15,758	13 34 15	13 2 5

62. **Incidence.**—The incidence of consumption and the Excise taxation per mille of population is indicated by the figures given below for the last two years:—

Year.	COUNTRY LIQUOR IN LONDON PROOF GALLONS.			DRUGS IN TOLAS.			TAXATION IN RUPEES.		
	Kashmir.	Jammu.	Total.	Kashmir.	Jammu.	Total.	Kashmir.	Jammu.	Total
1995-96	2.8	6.4	4.6	19.9	68.9	44.4	59.7	146.6	103
1996-97	3.2	7.6	5.4	15.3	44.6	29.9	57.3	155.5	106.4

63. **Excise arrangements at Astore and Skardu.**—The Departmental arrangements to meet the demand for liquor and opium in Astore and drugs in Skardu were the same as before.

64. **Excise shops.**—Appendix 'A' shows the number of Excise shops and the amount of Excise revenue for the year. Appendices B, B-1, B-2, B-3 and B-4 show the names and localities of the shops run during the year under report.

65. **Illicit distillation.**—The number of cases of illicit distillation of

liquor and of unlawful possession of other excisable articles detected during the year was 18 against 74 of the last year.

66. **Abolition of certain Excise shops.**—Owing to poor sales, the country liquor shops of Karlup, Thannah and Bhopar and drugs shops at Thannah, Shamachak, Karlup and Bopar were closed during the year under report.

CHAPTER V.

GENERAL.

67. **Miscellaneous.**—The following statement shows the duty value of exemptions allowed to privileged persons, Government, Imperial Departments and Industrial firms during the year as compared with the preceding year:—

Heads.	KASHMIR.		JAMMU.		TOTAL.	
	1995-96.	1996-97.	1995-96.	1996-97.	1995-96.	1996-97.
Customs	..	44,405	65,887	94,455	93,044	1,38,860 1,58,931
Road Toll	..	1,05,014	90,538	71,383	48,640	1,76,396 1,39,178
Export Duty	..	18	39	156	330	174 369
Octroi	11	845	431	845 502
Total	..	1,49,436	1,56,475	1,66,839	1,42,505	3,16,275 2,98,980

68. **Dhalmahood Exemptions.**—The exemptions allowed during the year as compared with the preceding four years on account of Customs duty on goods imported into Poonch *via* Dhalmahood-Sehra route are given below:—

	Rs.
1992-93	1,03,867
1993-94	80,576
1994-95	95,402
1995-96	1,11,142
1996-97	1,05,034

The Poonch Illaqa follows a different Customs tariff of its own which provides levy of duty at rates comparatively lower than those obtaining in the State. It is suspected that all the goods allowed to be transported to Poonch free of duty through the State territory are not actually consumed in the Illaqa and a part thereof is smuggled into the State to the detriment of its revenues. In order therefore to safeguard the revenues an Assistant Inspector is proposed to be posted at Sehra Customs Post to attest the export of goods meant for Poonch. But so long as there is difference in rates between the State and the Jagir tariffs, the danger of the leakage of the Customs revenue of the State cannot be eliminated.

69. **Refunds.**—Refunds granted under various heads during the year were as follows:—

Heads.	Kashmir.	Jammu.	Total.
Customs ..	9,171	9,298	18,469
Octroi ..	1,908	47	1,955
Road Toll ..	1,027	41	1,068
Excise ..	644	304	948
Export ..	60	322	382
Possession Tax on Cars ..	90	..	90

Refunds are not granted by debit to the Revenue Heads. There exists a separate grant in the Expenditure Budget by debit to which they are paid. From the figures given above it may be taken to mean that against the revenue realised under each Head, Refunds to this extent have been allowed during the course of the year.

Ladakh and Gilgit Districts being exempt from payment of Customs duty, Refund of Import duty at Kargil and Gurez Customs Posts transported for these Districts amounted to Rs. 59,348.

70. **Tours.**—During the year under report the Inspector General remained on tour for 50 days, the Inspector of Customs and Excise, Kashmir for 48 days and the Inspector of Customs and Excise Jammu for 69 days. On account of the insufficiency of the Travelling Allowance Grant, the tours of the Inspectors cannot be as frequent as they should be.

71. **Buildings.**—As stated in the previous Reports, the Department is very poorly provided in respect of buildings. However a notable achievement in this direction during the year under report was that the office of the Inspector of Customs and Excise which had ever since the inception of the Department been housed in hired buildings was accommodated in a Government building vacated by the Sadar Treasury.

72. **Possibilities of improvement and impetus given to the Trade.**— Apart from the measures taken which concern the Department of Commerce and Industries the following steps were taken by Government for affording Customs facilities for the development of local industries and marketing of local produce:—

(a) Export duty on Hides and Skins was reduced from Rs. 2 to Rs. 1-12-0 per maund.

(b) In order to help the industrial concerns in the State, dyes were permitted to be imported on payment of a duty of 10 per cent. *ad valorem*.

(c) Concessions were granted and facilities afforded to the Tourist industry in the State.

(d) Exemption from payment of Customs and other duties were allowed to certain State-aided institutions.

73. **Customs and Revenue Audit Offices.**—Appendix 'S' shows the work done in the Customs Revenue Audit Offices at Srinagar and Jammu.

Accounts of Domel, Kohala, Ramkote, Dub, Uri and Baramulla Customs Posts were inspected by the Audit Officer, Customs Revenue Audit on spot.

The difficulties detailed in the last year's Report, which the Audit felt in the speedy and thorough check of accounts have again been re-iterated this year. Attention of the Inspectors is again been drawn to them with instructions that action should be taken to clear the Audit objections and remove the difficulties pointed out by the Audit.

74. **Number of communications received and despatched.**—Appendix 'T' shows the number of communications received in and issued from the Direction Office and the Provincial Inspectorates during the year under report.

75. **Central Asian Trade.**—The figures of trade between (a) Central Asia and Kashmir and (b) Central Asia and the Punjab and *vice versa* are shown in the following comparative statement:—

		1995-96.	1996-97.		
		Quantity.	Value.	Quantity.	Value.
Trade between Central Asia and Kashmir	.. ..	1,789	48,550	2,655	78,246
Trade between the Punjab and Central Asia	.. ..	56	528	13	134
Trade between Central Asia and the Punjab	.. ..	1,466	4,04,814	824	99,282

Increase in the figures of trade between Central Asia and Kashmir may be attributed to the fact that goods meant for Central Asia during the previous year were redirected back to Kashmir.

Trade between Central Asia and the Punjab and *vice versa* is dwindling due to the route to Chinese Turkistan having been closed by the Chinese authorities.

(V)

JAMMU & KASHMIR UNIVERSITY
LIBRARY
Kashmir Division - Srinagar

APPENDIX A.

Statement showing the number of Excise shops and Excise revenue of Jammu and Kashmir Provinces for 1996-97 as compared with 1995-96.

Year.	Province.	COUNTRY LIQUOR.		OPIUM.		CHARAS.		TOTAL.	
		No. of shops.	Revenue in Rupees..	No. of shops.	Revenue in Rupees.	No. of shops.	Revenue in Rupees.	No. of shops.	Revenue in Rupees.
1995-96	Kashmir ..	18	61,156	21	16,192	21	16,425	60	93,773
	Jammu ..	29	1,11,439	32	56,182	32	36,232	93	2,03,853
	Total ..	47	1,72,595	53	72,374	53	52,657	153	2,97,626
1996-97	Kashmir ..	18	60,046	21	14,925	21	15,037	60	90,008
	Jammu ..	26	1,36,823	28	42,264	28	37,185	82	2,16,272
	Total ..	44	1,96,869	49	57,189	49	52,222	142	3,06,280

APPENDIX B.

Statement showing the names and localities of country liquor, Charas and Opium shops operated for 1996-97.

Province.	Area.	Locality.	Privileges held.
Kashmir	Srinagar Town ..	Maisuma ..	Foreign liquor on license and country liquor.
		Maharaj Bazar ..	Charas and opium.
		Haba Kadal ..	Country liquor, charas and opium.
		Tashawan ..	Country liquor.
		Zaina Kadal ..	Charas and opium.
	Maraj Range ..	Ali Kadal ..	Country liquor, charas and opium.
		Anantnag ..	Charas and opium.
		Shopian ..	Country liquor, charas and opium.
		Pahalgam (seasonal) ..	Charas and opium.
	Kamraj Range ..	Bhawan (seasonal) ..	Country liquor, charas and opium.
		Baramulla ..	Country liquor, charas and opium.
		Sopore ..	Country liquor, charas and opium.
		Bandipore ..	Charas and opium.
		Gulmarg (seasonal) ..	Country liquor, charas and opium.
		Ganderbal ..	Charas and opium.
		Sumbal ..	Country liquor, charas and opium.
Jammu	Pahar Range ..	Handwara ..	Country liquor, charas and opium.
		Rampur ..	Country liquor, charas and opium.
		Uri ..	Country liquor, charas and opium.
		Chinari ..	Country liquor, charas and opium.
		Garhi ..	Country liquor, charas and opium.
		Domel ..	Country liquor.
		Muzaffarabad ..	Country liquor.
	Jammu Town ..	Kohala ..	Country liquor.
		Tawi ..	Country liquor and foreign liquor on license.
		Phalla Amb ..	Charas and opium.
Jammu ..	Ranbirsinghpura	Pacca Danga ..	Charas and opium.
		Gumat ..	Country liquor, charas and opium.
	Samba	Ranbirsinghpura ..	Country liquor, charas and opium.
		Samba ..	Charas and opium.
	Samba	Purmandal ..	Charas and opium.
		Akhnoor ..	Country liquor, charas and opium.
	Akhnoor	Udhampur ..	Country liquor, charas and opium.
		Batote ..	Country liquor, charas and opium.
	Udhampur	Ramnagar ..	Country liquor, opium and charas.
		Ramban ..	Country liquor, opium and charas.
Kishtwar	Ramban	Banihal ..	Country liquor, opium and charas.
		Kishtwar ..	Country liquor, opium and charas.
	Kishtwar	Doda ..	Country liquor, opium and charas.
		Reasi ..	Country liquor, opium and charas.
Reasi	Reasi	Katra ..	Opium and charas.

APPENDIX B--(concluded).

Province.	Area.	Locality.	Privileges held.
Jammu ..	Rajouri	.. { Rajouri .. Nowshera ..	
	Mirpur	.. Mirpur ..	
	Kotli	.. { Kotli .. Seri ..	
	Bhimber	.. { Bhimber .. Chamb ..	Country liquor, charas and opium.
	Kathua	.. Kathua ..	
	Basohli	.. { Plahi .. Ramkote .. Bilawar ..	
	Hiranagar	.. Hiranagar ..	
	Bhadrawah	.. Bhadrawah ..	
	Mirpur	.. Mirpur ..	Depot license for country liquor.

APPENDIX B-1.

Statement showing the licences issued for sale of foreign liquors for 1996-97.

<u>Province.</u>	<u>Area.</u>	<u>Name of the licensee.</u>	<u>Kind of license issued.</u>
		T. C. Gadoo & Brothers .. Chanan Ram & Sons .. Pestonjee & Company .. Army Agency .. Cockburns Agency .. Mathra Dass & Sons .. Universal Agency .. Behari Lal Batra & Co. .. S. N. Channa & Sons .. Kashmir General Agency .. S. N. Nagari ..	License for sale of foreign liquors for consumption off the premises.
	Srinagar ..	Srinagar Club .. Harrison Institute ..	Club license.
		Universal Pictures Ltd. (Regal Talkies). Nedou's Hotel S. Reja Singh New Cafe & Guest House .. Punjab Muslim Hotel .. Grand National Hotel .. Bharat Hindu Hotel .. Ahdoo and Sons .. S. Reja Singh	Bar license for sale of foreign liquor in Cinema. Hotel license.
Kashmir		S. N. Channa & Sons .. Universal Agency .. Coekburns Agency .. Kashmir General Agency ..	Restaurant license.
	Negin Bagh ..	S. N. Channa & Sons .. Universal Agency .. Coekburns Agency .. Kashmir General Agency ..	Restaurant license for State Exhibition.
	Srinagar ..	Secretary, Srinagar Club, Nagin Bagh. ..	Club license.
	Gulmarg ..	S. N. Channa & Sons .. Universal Agency .. T. C. Gadoo & Bros. .. Pestonjee & Co. .. Mathra Dass & Sons .. Cockburns Agency .. Kashmir General Agency ..	License for sale of foregin liquors for consumption off the premises.
	Gulmarg ..	Universal Pictures Ltd. (Regal Talkies). ..	Bar license for sale of foreign liquors in Cinema.
	Gulmarg ..	Nedou's Hotel	Hotel license.
	Gulmarg Club	Gulmarg Club	Club license.

APPENDIX B-1 *(concluded)*.

Province.	Area.	Name of the licensee.	Kind of license issued
Kashmir ..	Rampur ..		Dak Bungalow license.
	Uri ..		
	Chinari ..	Divisional Engineer, J. V. Road Division.	
	Garhi ..		
	Domel ..		
	Qazi Gund ..	Divisional Engineer, Kashmir Division.	
	Upper Munda ..		
	Pahalgam ..	Universal Agency .. Kashmir General Agency ..	
Jammu ..	Jammu ..	Gulsaran Das Malhotra .. Kashmir Wine & Provision Stores.	License for sale of foreign liquors off the premises.
		Sri Amar Singh Club ..	
	Jammu ..		Club license.
Jammu ..	Udhampore ..		Dak Bungalow license.
	Kud ..	Divisional Engineer B. C. Road.	
	Batote ..		
	Banihal ..		

APPENDIX B-2.

Statement showing the Rectified spirit licences issued for the year 1996-97.

Province.	Area.	Name of the Licensee.	Kind of license issued.
Kashmir	Srinagar ..	W. Lambert & Co. ..	License for possession and sale of rectified spirit.
		Dr. In-charge C. M. S., Mission Hospital, Rainawari.	
		Lady Superintendent, Diamond Jubilee Zenana Hospital	
		Officer In-charge, Military Hospital, Badamibagh ..	
		State Dental Surgeon ..	
		Officer In-charge, Bacteriological Laboratory.	License for possession and use but not sale of rectified spirit.
		Chief Medical Officer, Kashmir	
		Superintendent Jails, Kashmir	
		Tuberculosis Officer ..	
	Baramulla ..	State Surgeon ..	
	Baramulla ..	Residency Surgeon ..	
	Gulmarg ..	Lady Doctor St. Joseph's Dispensary.	
	Gulmarg ..	W. Lambert & Co. ..	License for possession and sale of rectified spirit.
Jammu ..	Jammu ..	Military Hospital, Jammu Cantonment.	
		Brigade Commander, Jammu Brigade.	
		Chemical Examiner ..	
		Chief Medical Officer ..	License for possession and use but not sale of rectified spirit.
		Veterinary Inspector ..	
		King Edward Medical Zenana Hospital.	
		Tuberculosis Officer ..	

APPENDIX B-3.

Statement showing the methylated spirit licences issued for 1996-97.

Province.	Area.	Name of licensee.	Kind of license issued.
Kashmir	Srinagar	T. C. Gadoo & Sons ..	License for possession & sale of methylated spirit.
		Chanan Ram & Sons ..	
		Ganesh's Own Agency ..	
		Channa Medical Stores ..	
		Sazawal Brothers ..	
		Bharat Motor Co. ..	
		Kashmir Syndicate ..	
		Superintendent, Kashmir Mission Hospital ..	
		Tuberculosis Officer ..	
		Superintendent, Leper Hospital.	
		Chief Medical Officer ..	
		Residency Surgeon ..	
		Doctor In-charge, C. M. S. Hospital, Rainawari.	
		Officer Commanding Military Hospital.	
		Head Master, Government High School.	
		Professor of Chemistry, Sri Pratap College.	License for possession and use but not sale of methylated spirit.
		Head Master Hari Singh High School, Rainawari.	
		Diamon Jubilee Zenana Hospital.	
		Superintendent, Kashmij National Hospital.	
		Industrial Chemist ..	
		State Surgeon ..	
		Government Middle School	
		Electrical Engineer ..	
		Head Master, Government High School.	
		Sanatonine Factory ..	
Jammu	Jammu	Kashmir Pharmaceutical works ..	License for possession and sale of methylated spirit.
		Gulsaran Dass Malhotra & Co.	
		Kashmir Wine and Provision Stores.	
		Tej Ram Sharma & Sons ..	
		Peshori Lal Hans Raj ..	
		Bharat Motor Co. ..	
		Balmukund Nanak Chand ..	
		Sachdeo Bros. ..	
		D. J. Raye and Bros. ..	
		Mohan Dental & Medical Hall	

APPENDIX B-3.—(concluded)

Province.	Area.	Name of the licensee.	Kind of license.
		Dr. Surjit Singh ..	
		Jaswant Singh ..	
		Mohan Lal Soap Factory ..	License for possession and sale of methylated spirit.
		M. R. Nathamal and Sons ..	
		Superintendent, Jails ..	
		Tuberculosis Officer ..	
		Veterinary Inspector ..	
		Military Hospital ..	
		Chemical Examiner ..	
Jammu ..	Jammu ..	Head Master Hari Singh High School	
		Chief Medical Officer ..	
		King Edward Medical Zenana Hospital.	License for possession and use but not sale of methylated spirit.
		Senior Veterinary Officer, Jammu Cantonment.	
		Harisingh High School. ..	
Akhnoor	..	Government High School ..	
Bhimber	..	Government High School ..	
Kishtwar	..	Government High School ..	
Kathua	..	Government High School ..	
Mirpur	..	Zenana Hospital ..	

APPENDIX B-4.

Statement showing Dangerous Drugs (Opium, Morphia, Heroine, Cocaine and the preparations of these drugs) licences issued for 1996-97.

Province.	Area.	Name of the licensee.	Kind of license.
Kashmir	Srinagar ..	Dr. Deo Koul ..	Dangerous drugs.
		Channa Medical Stores ..	
		Superintendent, Kashmir Mission Hospital.	
		Dr. Jaswant Singh ..	
		Razdan Medical Hall ..	
		W. Lambert & Co. ..	
		Dr. S. K. Atri ..	
		Dr. M. R. Soni ..	
		Principal, Sri Pratap College	
		Dr. Shambu Nath Peshin ..	
Jammu ..	Baramulla ..	Dr. G. N. Wali ..	
		Dr. B. C. Khera ..	
		Kashmir National Hospital & Maternity Home.	
		St. Joseph's Dispensary ..	
		W. Lambert & Co. ..	
	Gulmarg ..	Dr. D. G. Gilbert ..	
		Tej Ram Sharma & Sons ..	
		Dr. Dewan Chand ..	

APPENDIX C.

Statement showing the revenue realised (in rupees) under Customs (import duty) during the year 1996-97 as compared with the preceding 3 years.

Year.	Kashmir.	Jammu.	Total.
1993-94	24,16,563	26,83,038	50,99,601
1994-95	25,24,367	29,92,803	55,17,170
1995-96	29,21,923	32,73,388	61,95,311
1996-97	27,46,854	29,53,745	57,00,599

APPENDIX D.

Statement showing the duty recovered on chief commodities subjected to Customs duty during the years 1993-94, 1994-95, 1995-96 and 1996-97 in Jammu.

Serial No.	Name of article.	1993-94.	1994-95.	1995-96.	1996-97.
1	Apparel	35,710	39,882	28,025	24,024
2	Lime	2,319	1,366	1,814	775
3	Other building materials	19,286	25,085	21,384	21,990
4	Cotton, raw	6,645	14,595	10,660	6,971
5	Twist and yarn, foreign	986	1,474	1,726	1,957
6	Twist and yarn, Indian	15,915	14,465	12,752	10,519
7	Cotton, P. G., foreign	2,69,652	3,34,313	3,63,436	2,98,819
8	Cotton P. G., Indian	2,26,768	2,73,818	2,88,021	2,98,577
9	Asafoetida	572	692	663	731
10	Drugs and medicines	38,735	34,550	30,992	44,289
11	Turmeric	11,726	17,401	23,160	22,981
12	Dyeing material	13,201	12,171	10,865	13,390
13	Fibres, raw	3,447	7,990	7,022	7,771
14	Fibres, manufactured	1,49,172	1,64,488	1,00,657	98,115
15	Cocoanuts	3,973	4,765	9,404	9,396
16	Potatoes	474	798	761	613
17	Fruits	41,564	40,429	41,769	43,090
18	Wheat	17,497	24,530	35,410	39,265
19	Grain and pulses	12,800	17,527	22,614	17,697
20	Rice husked	6,045	5,202	5,114	6,813
21	Rain crops	217	524	245	89
22	Leather manufactured	19,728	23,344	23,182	25,305
23	Leather unmanufactured	2,855	2,192	4,431	3,418
24	Spirits	15,865	31,380	27,297	21,747
25	Beer	3,641	2,122	1,822	1,394
26	Brass and copper	19,429	33,493	29,692	22,147
27	Iron	78,096	81,512	89,954	92,451
28	Other metals	25,983	25,925	23,125	23,078
29	Petroleum { Kerosine	3,27,647	84,619	92,455	92,325
	Petrol .. ..	..	2,86,671	3,06,662	2,97,959
30	Other oils	21,284	36,220 { 7,111 }	40,366 { 3,519 }	28,610 { 3,061 }
31	Provisions	9,199	9,379	8,495	9,818
32	Salt	2,06,595	1,85,206	1,81,680	2,13,547
33	Other oil-seeds	5,253	5,683	6,313	7,914
34	Seeds other kinds	1,516	924	490	1,444
35	Silk, raw	19,755	12,822	5,486	8,677
36	Silk, manufactured, Foreign	40,927	39,537	20,565	12,685
37	,, , Indian	67	76	55	144
38	Spices	25,117	30,222	39,347	37,636

APPENDIX D—(concluded).

Serial No	Name of article.	1993-94.	1994-95.	1994-95.	1996-97.
39	Stationery ..	..	..	52,041	43,853
40	Sugar refined ..	..	..	1,47,012	1,55,290
41	“ unrefined ..	..	..	76,641	63,254
42	Tea, Indian ..	..	..	1,51,297	1,52,805
43	Tobacco ..	..	..	1,51,975	1,60,140
44	Snuff ..	..	..	112	101
45	Timber ..	..	..	6,796	5,222
46	Woollen P. G., Foreign ..	..	..	95,978	1,17,444
47	Miscellaneous ..	..	..	2,02,698	2,39,961
48	Silver ..	..	..	25,602	27,515
49	Wool, raw including Pashm ..	..	..	34,078	51,729
50	Woollen P. G., Indian ..	..	..	8,915	5,897
51	Arms and ammunition ..	..	..	5,075	3,026
					5,255
					1,858

APPENDIX E.

Statement showing the duty recovered on the chief commodities subjected to Customs duty during the years 1993-94, 1994-95, 1995-96 and 1996-97 in Kashmir.

Serial No.	Name of chief article.	1993-94.	1994-95.	1995-96.	1996-97.
1	Apparel ..	17,024	11,617	14,541	17,932
2	Arms and ammunition ..	5,009	4,430	5,616	8,159
3	Other building materials ..	3,051	5,715	7,851	8,352
4	Lime and cement ..	1,512	117	169	142
5	Cotton, raw ..	3,374	5,071	8,531	9,142
6	Twist and yarn foreign ..	1,366	3,270	2,286	1,302
7	" " Indian ..	6,234	5,921	3,396	3,093
8	Cotton P. G., Foreign ..	1,73,707	1,77,726	1,63,310	1,56,349
9	" " Indian ..	1,78,279	1,73,034	1,63,180	1,71,847
10	Asafœtida ..	17	44	127	141
11	Drugs and medicines ..	32,943	49,027	46,528	64,989
12	Turmeric ..	7,259	8,464	9,822	12,987
13	Dyeing materials ..	6,814	8,135	11,180	9,388
14	Fabric manufactured ..	34,429	26,246	18,103	23,603
15	Cocoanuts ..	1,541	1,908	1,839	2,101
16	Potatoes ..	..	..	..	..
17	Fruits ..	6,942	7,914	9,406	10,293
18	Wheat ..	3,276	10,093	13,614	14,923
19	Grains and pulses ..	857	286	249	1,851
20	Rice husked ..	423	202	227	320
21	Rain crops ..	178	1,948	4,715	4,166
22	Leather manufactured ..	21,556	17,484	22,135	15,510
23	" unmanufactured ..	3,359	4,910	3,880	3,253
24	Wines including beer ..	21,962	28,228	27,547	38,726
25	Spirits ..	89,361	82,870	1,00,400	1,30,058
26	Brass and copper ..	15,876	22,145	28,871	7,894
27	Iron ..	64,884	67,913	92,784	71,694
28	Other metals ..	10,958	10,596	6,278	7,561
29	Petroleum {				
	Petrol ..	1,21,524	1,59,052	2,40,210	2,80,268
	Kerosine oil ..	32,444	38,506	35,260	34,428
30	Other oils ..	28,779	16,884	37,183	21,695
31	Provisions ..	23,644	31,720	32,322	28,549
32	Salt ..	2,47,133	2,54,367	2,31,960	2,72,136
33	Seeds, other kinds ..	478	1,939	5,628	2,602
34	Silk, manufactured, Foreign ..	58,974	59,513	29,101	23,311
35	" " Indian ..	773	817	327	1,470
36	Spices ..	25,357	17,461	18,179	12,451
37	Stationery ..	16,560	18,263	19,191	14,505
38	Sugar, refined ..	1,42,017	1,45,601	4,45,575	3,06,524
39	Sugar, unrefined ..	9,209	9,707	8,041	13,749

APPENDIX E—(concluded).

Serial No.	Name of article.	1993-94.	1994-95.	1995-96.	1996-97.
40	Tea, Indian	..	..	3,09,776	2,69,928
41	Tea, Foreign	..	..	19,268	10,909
42	Tobacco	..	..	1,28,227	1,40,027
43	Snuff	..	..	104	77
44	Timber	..	..	861	25
45	Woollen P. G., Indian	..	..	15,049	9,577
46	„ „ Foreign	..	..	1,60,670	2,00,776
47	Silver, Public	..	..	21,474	31,519
48	Miscellaneous articles of merchandise	3,28,122	3,60,450
49	Other articles not mentioned above	13,929	14,401
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APPENDIX F.

Statement showing the revenue realised (in rupees) under Octroi during 1996-97 as compared with the preceding three years.

Year.	Srinagar.	Jammu.	Total.
1993-94	2,19,552	87,586	3,07,138
1994-95	1,89,866	86,163	2,76,029
1995-96	2,10,145	87,352	2,97,497
1996-97	2,41,392	91,920	3,33,312

APPENDIX G.

Comparative statement of Octroi duty on chief articles for the years 1995-96 and 1996-97 in Srinagar Town.

Serial No.	Name of article.	1995-96 Duty.	1996-97 Duty.
1	Grains and Shali ..	59,894	70,881
2	Rice and flour ..	10,571	12,216
3	Milk ..	1,664	2,122
4	Ghee and Butter ..	7,889	8,574
5	Tea ..	93	13
6	Fish all kinds ..	2,066	1,723
7	Fruits ..	10,221	11,271
8	Oil cakes ..	292	105
9	Sheep and Goats ..	40,217	40,486
10	Oil and oilseeds ..	10,636	19,463
11	Fowls and poultry ..	4,084	4,802
12	Bricks ..	3,319	3,627
13	Constructional stones ..	1,961	2,750
14	Birch bark ..	2	..
15	Skins of sheep and goats ..	1,544	1,660
16	Leather unmanufactured ..	845	477
17	Blankets ..	1,373	1,200
18	Charkhana Puttoo ..	1,243	1,449
19	Namdas and Gabbas ..	381	340
20	Timber ..	23,930	23,444
21	All other goods ..	28,034	34,789

APPENDIX H.

Statement showing the Chief articles subjected to Octroi in Jammu Town during the year 1995-96 and 1996-97.

Serial No.	Name of article.	1995-96 Duty.	1996-97 Duty.
1	Grains	17,108	19,634
2	Ghee	20,437	21,358
3	Fruits	10,185	8,524
4	Oils	119	496
5	Sweets	1,920	1,589
6	Bricks	4,969	5,069
7	Timber	6,010	7,532
8	Gur	619	901
9	Vegetables	3,444	3,631
10	Firewood	3,906	3,611
11	Drugs and medicines	421	1,545
12	Tobacco	1,072	1,256
13	Piecegoods	1,487	1,310
14	Miscellaneous	9,292	8,976

APPENDIX K.

Statement showing the revenue in rupees realised under Excise during 1996-97 as compared with 1995-96.

Serial No.	Heads.	Kashmir Province.		Jammu Province.		Total.	
		1995-96.	1996-97.	1995-96.	1996-97.	1995-96.	1996-97.
1	License fee for sale of country liquor	32,923	26,940	82,320	70,005	1,15,243	96,945
2	License fee for retail sale of foreign liquors	1,200	870	300	300	1,500	1,170
3	License fee for sale of foreign liquors for consumption off the premises	5,475	5,788	900	1,500	6,375	7,288
4	License fee for sale of foreign liquors in Club	200	200	50	50	250	250
5	License fee for sale of foreign liquors in Restaurant ..	750	1,350	..	..	750	1,350
6	License fee for sale of foreign liquors in bar	225	225	..	250	225	475
7	License fee for sale of foreign liquors in Hotels	750	750	..	..	750	750
8	License fee for sale of foreign liquors in Dak Bungalows ..	350	350	250	250	600	600
9	License fee for sale of foreign liquors to trade .. ..	..	..	..	..	..	..
10	License fee for sale of Rectified spirits	50	50	..	..	50	50
11	License fee for sale of Methylated spirits	325	175	325	625	650	800
12	Permit fee on denatured spirits ..	..	362	..	355	..	717
13	License fee for sale of charas ..	6,597	4,324	14,364	14,295	20,961	18,619
14	License fee for sale of opium ..	7,034	6,663	16,584	15,420	23,618	22,083
15	Excise duty on country liquor ..	28,233	33,106	57,101	66,818	85,334	99,924
16	Customs duty on imported foreign liquors	1,27,949	1,68,784	29,119	23,141	1,57,068	1,91,925
17	Duty on locally made foreign liquors .. ..	..	1	..	..	..	1
18	Excise duty on charas ..	9,658	7,472	21,868	15,230	31,526	22,702
19	Transport Pass fee on charas ..	170	3,241	..	7,660	170	10,901
20	Profits on opium	9,157	8,262	39,598	26,844	48,755	35,106
21	Penalties	197	212	1,671	872	2,214	1,450
22	Miscellaneous	346	366	..	..	..	..
	A store receipts .. ..	..	..	..	..	280	..
	Total ..	2,31,589	2,69,491	2,64,450	2,43,615	4,96,319	5,13,106

APPENDIX L.

Statement showing the Export duty in rupees realised during 1996-97 as compared with 1995-96.

Articles.	Kashmir.		Jammu.		Total.	
	1995-96.	1996-97.	1995-96.	1996-97.	1995-96.	1996-97.
Fruits ..	1,56,444	1,33,267	26,533	20,345	1,82,977	1,53,612
Ghee ..	5,172	6,845	9,185	13,591	14,357	20,436
Potatoes ..	1,156	874	1,396	2,036	2,552	2,910
Almonds ..	10,231	10,062	3,518	2,960	13,749	13,022
Grains and pulse ..	6,747	12,982	1,674	4,040	8,421	17,022
Oil-seeds ..	3	11	13	83	16	94
Hides and skins ..	16,755	16,709	10,022	11,463	26,777	28,172
Wool Raw ..	1	80	285	909	286	989
Miscellaneous ..	124	44	799	2,591	923	2,635
Total ..	1,96,633	1,80,874	53,425	58,018	2,50,058	2,38,892

APPENDIX M.

Statement showing the revenue in rupees realised under Road Toll during 1996-97 as compared with the preceding three years.

Year.	Kashmir.	Jammu.	Total.
1993-94 ..	7,18,418	2,40,620	9,59,034
1994-95 ..	6,42,266	2,63,620	9,05,886
1995-96 ..	7,51,438	3,19,951	10,71,389
1996-97 ..	7,40,555	3,01,632	10,42,187

APPENDIX N.

Statement showing the revenue in rupees realised under Miscellaneous during 1996-97 as compared with the preceding three years.

Year.	Kashmir.	Jammu.	Total.
1993-94 ..	3,273	9,815	13,088
1994-95 ..	4,855	10,564	15,419
1995-96 ..	6,160	17,487	23,647
1996-97 ..	3,656	19,758	23,414

APPENDIX P.

Statement showing the case work done by the Provincial Inspectors during 1996-97 as compared with 1995-96.

Particulars.	Kashmir.		Jammu.		Total.	
	1995-96.	1996-97.	1995-96.	1996-97.	1995-96.	1996-97.
Cases pending at the end of the preceding year	277	181	237	195	514	376
New prosecutions during the year ..	314	252	679	782	993	1,134
Total ..	591	533	916	977	1,507	1,510
Discharged during the year ..	36	62	16	22	52	84
Acquitted during the year ..	19	64	59	58	78	122
Punished during the year ..	347	190	517	730	864	920
Pending	180	198	195	130	375	328
Transferred	9	19	129	37	138	56
Total ..	591	533	916	977	1,507	1,510

APPENDIX R.

Statement showing the appellate work done in the Direction office during 1996-97 as compared with 1995-96.

Particulars.	Kashmir.		Jammu.		Total.	
	1995-96.	1996-97.	1995-96.	1996-97.	1995-96.	1996-97.
Appeals against the orders of Provincial Inspectors and Deputy Inspectors ..	7	7	38	44	45	51
Entertained and decision cancelled .. ..	..	..	..	4	..	4
Entertained and decision altered ..	2	..	..	12	2	12
Returned for further enquiry .. ..	..	..	..	..	..	..
Dismissed .. ..	..	..	4	..	5	..
Pending	5	3	38	23	43	26
Transferred .. ..	..	..	..	..	..	..
Total ..	7	7	38	44	45	51

APPENDIX S.

Statement showing the work done by Audit Sections during 1996-97.

APPENDIX T.

Statement showing the Number of letters received and despatched
during 1996-97 as compared with 1995-96.

Office.	Letters received.		Letters despatched	
	1995-96.	1996-97.	1995-96.	1996-97.
Inspector General Customs and Excise	20,510	19,582	23,303
Inspector Customs and Excise, Kashmir	..	38,925	36,133	42,569
Inspector Customs and Excise, Jammu	..	45,768	47,156	32,595
				31,104

APPENDIX U.

Statement showing number of employees in the Customs and Excise Department besides Inspector General Customs and Excise and the Provincial Inspectors.

Serial No.	Post and grade.	Number.
A.—DIRECTION OFFICE.		
1	Superintendent (150-10-240) ..	1
2	Head clerks (85-5-135) ..	3
3	Excise clerk, stenographer and camp clerk (60-4-80) ..	1
4	Clerks in 30-3-75 grade ..	14
5	Jamadar (16-2) ..	1
6	Peons (12+2) ..	5
7	Chowkidar (12+2) ..	1
B.—AUDIT SECTION, SRINAGAR.		
1	Superintendent (150-10-240) ..	1
2	Clerks in 30-3-75 grade ..	5
3	Clerks in 25-2-55 grade ..	3
4	Peons (12+2) ..	2
C.—AUDIT SECTION, JAMMU.		
1	Superintendent (100-10-200) ..	1
2	Clerks in 30-3-75 grade ..	5
3	Clerks in 25-2-55 grade ..	3
4	Peons (12-2) ..	2
INSPECTION.		
A.—INSPECTOR CUSTOMS & EXCISE, KASHMIR.		
1	Head Clerks (60-4-80) ..	2
2	Clerks in 25-2-55 grade ..	27
3	Clerks in 20-1-35 grade ..	5
4	Peons (12-2) ..	14
5	Chowkidar (12+2) ..	1
6	Gurkha Chowkidars for Excise Warehouse (12+2) ..	2
7	Gurkha Chowkidars for Bonded Warehouse, Sarai Safakadal (12+2) ..	2
B.—INSPECTOR, CUSTOMS & EXCISE, JAMMU.		
1	Head Clerks (60-4-80) and (50-5-75) ..	2
2	Clerks in 25-2-55 grade ..	22
3	Clerks in 20-1-35 grade ..	3
4	Peons (12+2) ..	9
5	Chowkidar (12+2) ..	1
COLLECTION & PREVENTION.		
1	Senior Deputy Inspectors (200-10-300) ..	8
2	Junior Deputy Inspectors (150-10-250) ..	8
3	Assistant Inspectors (75-5-100) ..	34
4	Mahaldars (25-2-55) ..	182
5	Guards (15-1/5-18) ..	407
FRONTIER DISTRICT.		
1	Moharrirs (20-1-35) ..	2
2	Guards (15-1/5-18) ..	3